

Within the framework of laws passed by the General Assembly, both state-level and local-level public authorities share in controlling the nature of the educational services and facilities provided in Sanford and Lee County. The boards which share these responsibilities are (1) The State Board of Education; (2) County Boards of Education; (3) City Boards of Education, and (4) Boards of County Commissioners.

Financing the Schools

All expenditures involved in providing local education are classified in three categories:

1. the capital outlay fund;
2. the debt service fund; and
3. the current expense fund.

According to the North Carolina statutes, "the capital outlay fund shall provide for the purchase of sites, the erection of all school buildings properly belonging to school plants, improvement of new school grounds, alteration and addition to buildings, purchase of furniture, equipment, trucks, automobiles, school buses, and other necessary items..."

"The debt service fund shall provide for the payment of principal and interest on indebtedness incurred for school purposes..."

Except for State Capital grants in 1949 and 1953 and Federal contributions for science equipment, the capital outlay fund and debt service fund are financed entirely by local revenues.

The current expense fund covers everything not covered by the capital outlay and debt service funds. It is consistently the most expensive category, including all salaries, wages, operation and maintenance expenses, transportation, etc. State funds are allocated to cover most current expense items sufficiently to provide a minimum educational program, but where economic conditions permit, most current expense funds are supplemented by local revenues. Federal funds for vocational education, science education, pupil testing and guidance and school lunches also contribute to the current expense fund.